

AMENDMENTS TO THE CLAIMS

This listing of claims replaces all prior versions of claims in the application.

1. (Currently amended): A polarizing plate comprising a polarizer and a protective film provided on at least one surface thereof with an adhesive layer,

wherein the protective film comprises (A) a thermoplastic resin having a substituted and/or non-substituted imide group in a side chain and (B) a thermoplastic resin having a substituted and/or non-substituted phenyl group, and nitrile group in a side chain,

[[and]] the adhesive layer comprises a polyurethane adhesive containing a urethane polyol and an isocyanate crosslinking agent, and

at least one adhesion imparting treatment selected from the group consisting of a dry treatment, a chemical treatment and coating treatment is applied to a surface of the protective film which adheres to the polarizer.

- 2. (Original): The polarizing plate according to claim 1, wherein the urethane polyol is a polyether urethane polyol.
- 3. (Currently amended): The polarizing plate according to claim 1, wherein at least one the adhesion imparting treatment selected from the group consisting of a dry treatment, a chemical treatment and is a coating treatment is applied to a surface of the protective film which adheres to the polarizer to form an adhesion imparting layer.
- 4. (Previously Presented): The polarizing plate according to claim 1, wherein if in the protective film, a direction along which an in-plane refractive index is maximized is X axis, a

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direction perpendicular to X axis is Y axis, a thickness direction of the film is Z axis; refractive indexes in the respective axis directions are nx, ny and nz; and a thickness of the transparent film is d (nm) by definition, the transparent film satisfies the following relations:

in-plane retardation Re = $(nx - ny) \times d \le 20$ nm and

thickness direction retardation Rth = $\{(nx + ny)/2 - nz\} \times d \le 30$ nm.

- 5. (Previously Presented): The polarizing plate according to claim 1, wherein the protective film is a biaxially stretched film.
- 6. (Previously Presented): The polarizing plate according to claim 1, wherein after a sample of the polarizing plate cut in square having a size of 30 mm × 30 mm is immersed in warm water at 60°C for 16 hr, a peeling-off percent of the protective film from the polarizer is 1% or less relative to a length of a side of the square polarizing plate.
 - 7. Deleted.
- 8. (Previously Presented): An optical film comprising at least one polarizing plate according to claim 1.
- 9. (Previously Presented): An image viewing display comprising the polarizing plate according to claim 1.
- 10. (Previously Presented): An image viewing display comprising the optical film according to claim 8.
- 11. (New): The polarizing plate according to claim 3, wherein the adhesion imparting layer is formed by

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an adhesion imparting agent selected from the group consisting of a polyester-based material, a polyurethane material, an acrylic-based material, and a polyethylene imine, and a silane coupling agent.

- 12. (New): The polarizing plate according to claim 11, wherein the adhesion agent is a urethane-modified polyester copolymer resin.
- 13. (New): The polarizing plate according to claim 2, wherein the adhesion imparting treatment is coating treatment to form an adhesion imparting layer.
- 14. (New): The polarizing plate according to claim 13, wherein the adhesion imparting layer is formed by

an adhesion imparting agent selected from the group consisting of a polyester-based material, a polyurethane material, an acrylic-based material and a polyethylene imine, and a silane coupling agent.

15. (New): The polarizing plate according to claim 14, wherein the adhesion agent is a urethane-modified polyester copolymer resin.